

(2) for other periods and on other dates that the Comptroller specifies, by regulation, including periods in which the buyer does not make any purchase or use subject to the sales and use tax.

11-502.

(a) Each vendor shall complete and file with the Comptroller a sales and use tax return:

(1) on or before the [21st] 15TH day of the month that follows the month in which the vendor [:

(i)] makes any retail sale or sale for use; and

[(ii) makes a purchase under a direct payment permit; and]

(2) for other periods and on other dates that the Comptroller specifies by regulation, including periods in which the vendor does not make any retail sale or sale for use.

11-601.

(a) A buyer who fails to pay the sales and use tax to the vendor for any purchase or use subject to the tax as required in § 11-403 of this title or who is required by regulation to file a return for a purchase or use subject to the tax shall pay the sales and use tax on that purchase or use with the return that covers the period in which the buyer makes that purchase or use.

(b) (1) A vendor who makes a sale subject to the sales and use tax shall pay the sales and use tax that the vendor collects for that sale with the return that covers the period in which the vendor makes that sale.

[(2) A vendor who, under a direct payment permit, makes a purchase or use subject to the sales and use tax shall pay the sales and use tax for that purchase or use with the return that covers the period in which the vendor makes that purchase or use.]

[(3)](2) A vendor who makes a sale subject to the sales and use tax under a prepayment authorization or through a vending machine shall pay the sales and use tax on that sale with the return that covers the period in which the vendor makes that sale.

(c) Personal liability for the sales and use tax and for the interest and penalties of the tax extends to:

(1) a buyer or any officer of a corporate buyer for tax that the buyer does not pay to:

(i) the vendor as required in § 11-403 of this title; or

(ii) the Comptroller as required by regulation; and

(2) a vendor or any officer of a corporate vendor for tax that the vendor does not: